

**PROCEEDINGS BEFORE THE  
WASHINGTON STATE BOARD OF ACCOUNTANCY**

In the Matter of:

Wei Dong

Respondent.

NO. ACB – 1377

FINDINGS OF FACT,  
CONCLUSIONS OF LAW,  
AND BOARD ORDER

**I. INTRODUCTION**

THIS MATTER, arises out of the Statement of Charges issued by the Executive Director of the Washington State Board of Accountancy (hereinafter Board) on September 5, 2013. The Statement of Charges alleges that Wei Dong (hereinafter Respondent) violated the provisions of RCW 18.04. Respondent provided his Answer of Statement of Charges dated September 18, 2013, admitting to all charges with no contest, and did not request a hearing.

THIS MATTER having come before the Board upon the motion of Elizabeth Thompson-Lagerberg, Assistant Attorney General; Respondent admitted to the allegations in the Statement of Charges; the Board having reviewed the records herein, and being advised in the premises, makes the following:

**II. FINDINGS OF FACT**

- 2.1. Respondent sat for the BEC section of the CPA examination on May 30, 2013.
- 2.2. Respondent entered the examination with writing on his legs, in an attempt to cheat on the exam, in violation of WAC 4-30-064(1)(c).
- 2.3. The Board mailed a Statement of Charges to Respondent on September 5, 2014 (Exhibit 1).
- 2.4. Respondent provided his Answer to Statement of Charges (hereinafter Answer) dated September 18, 2013 (Exhibit 2).

- 2.5. In the Answer, Respondent admitted to, without contest, the charge of attempted cheating on the CPA exam.
- 2.6. In the Answer, Respondent stated he does not request a hearing in this matter.
- 2.7. In Respondent's Answer to Statement of Charges, he included a Sworn Statement in defense or mitigation of charges, written in Simplified Chinese.
- 2.8. The Board has Respondent's Sworn Statement translated, at no cost to Respondent.  
(Exhibit 3).

### **III. CONCLUSIONS OF LAW**

From the foregoing Findings of Fact, the Board makes the following Conclusions of Law.

- 3.1. The Washington State Board of Accountancy has jurisdiction over Respondent and the subject matter of the case. RCW 18.04.295; RCW 18.04.305.
- 3.2. Service is completed when mail is properly stamped, addressed, and deposited in the United States mail to the last known address of the licensee. RCW 34.05.010(19).
- 3.3. Based on the above Findings of Fact, and Conclusions of Law, Respondent has been served with the Statement of Charges, Answer to Statement of Charges, and Notice of Opportunity to Defend.
- 3.4. The failure of Respondent to file a request for a hearing in this matter within the time limit established by statute or agency rule constitutes a default, resulting in the loss of Respondent's right to a hearing. The Board is legally entitled to proceed to resolve the matter without further notice to, or hearing for, the benefit of Respondent, except that a copy of this order shall be served upon Respondent. RCW 34.05.440.
- 3.5. Respondent's acts set out in Findings of Fact 2.3 constitute violation of WAC 4-30-064 which prohibits cheating on the CPA examination, and are grounds for discipline under WAC 4-30-064(2).

3.6. Such conduct constitutes grounds to enter a failing grade for any or all parts of the candidate's examination, bar a candidate from taking future examinations, notify other jurisdictions of the board's conclusions and order, fine up to thirty thousand dollars, recovery of investigative and legal costs, and/or referral to the appropriate law enforcement agency(ies) for prosecution, pursuant to WAC 4-30-064.

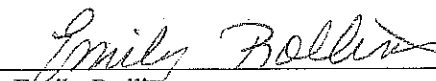
#### IV. FINAL ORDER

Based upon the above Findings of Fact and Conclusions of Law, the Board hereby makes the following Order:

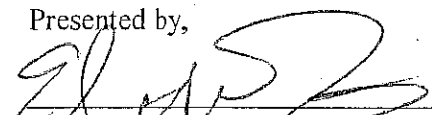
- 4.1. Respondent may not ~~to~~ pursue licensure as a CPA in the state of Washington, to include sitting for any part of the CPA exam as a Washington State candidate.
- 4.2. Respondent's scores for the BEC section of the exam taken May 30, 2013, and the AUD section, taken May 31, 2013, are invalidated.
- 4.3. The Board will notify other jurisdictions of this Board's conclusions and Order.
- 4.4. The Board will publish the terms of this Stipulation and Agreed Order.

DATED this 24<sup>th</sup> day of October, 2014.

WASHINGTON STATE  
BOARD OF ACCOUNTANCY

  
Emily Rollins  
Chair

Presented by,

  
Elizabeth Thompson-Lagerberg  
WSBA #25159

Assistant Attorney General  
Attorneys for Washington State Board of Accountancy